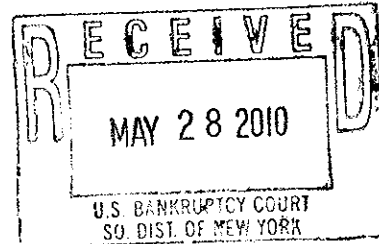


Alexander Sirotkin
616 South Orange Avenue
Apartment 7L
Maplewood, NJ 07040

May 26, 2010

Clerk of the United States Bankruptcy Court for
The Southern District of New York
One Bowling Green
New York, NY 10004



and

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10111

Re: My opposition to your notice dated May 11, 2010
Notice of Trustee's Determination of Claim

Dear Sir or Madam:

Please note my change of address as listed first above.

I do not object to your final determination as it relates to my claim for SIPC funds of up to, as I understand it, \$500,000. I do not request or demand a further hearing on your determination as to the above.

However, I do object to and contest the method of your accounting, including your characterizations of withdrawals and deposits to and from others accounts at Madoff, actual amounts of deposits and withdrawals listed, dates purportedly made and adjustments that you have apparently made. I do not wish to be bound by such numbers and therefore offer my objection. I frankly have not had the opportunity to verify all such numbers against my own records, which is a time consuming task – I am involved in attempting to make ends meet on my own and do not have the time to spend on a fruitless task such as this. However, I feel I must object on principal as your conclusions may be based upon incorrect figures or assumptions. Thank you for your attention.

Yours truly,

A handwritten signature in black ink, appearing to read "Alex Sirotkin", written over a horizontal line.

Alex Sirotkin